

## Board of Real Property Assessments and Appeals (DA0)

*The mission of the Board of Real Property Assessments and Appeals (BRPAA) is to ensure that Real Property in the District of Columbia is assessed at 100 percent of its estimated market value and in equalization with similar properties, that is, property owners of properties similar in size and utility share an equitable tax burden. The BRPAA must also ensure that the Mayor and the District of Columbia Council have a real property tax base that reflects 100 percent of each property's market value that comes before the board of appeals. In accordance with provisions as established in section 426a of the District of Columbia Real Property Tax Revision Act of 1974, Approved September 3, 1974 (88 stat. 1055), D.C. Code 47-825.1 revised March 1993, D.C. Administrative Procedure Act and D.C. Municipal Regulations Title 9, Section 2000.*

<b>Agency Director</b>	<b>Doretha McCallum</b>
<b>Proposed Operating Budget (\$ in thousands)</b>	<b>\$300</b>

### Fast Facts

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|---|---|
| <ul style="list-style-type: none"> <li>The proposed FY 2001 operating budget is \$300,098, an increase of 9,290 over the FY 2000 budget. There are three full-time equivalents supported by this budget.</li> </ul> | <ul style="list-style-type: none"> <li>BRPAA will update and revise operating rules and regulations.</li> <li>BRPAA will update and revise web site to enable public access to information and download forms.</li> </ul> |
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### FY 2001 Proposed Budget by Control Center

The basic unit of budgetary and financial control in the District's financial management system is a control center. The Board of Real Property Assessments and Appeals is comprised of one control center that serves as the major component of the agency's budget.

### FY 2001 Proposed Budget by Control Center

(Dollars in Thousands)

Board of Real Property Assessments and Appeals

**Control Center**

**Proposed  
FY 2001  
Budget**

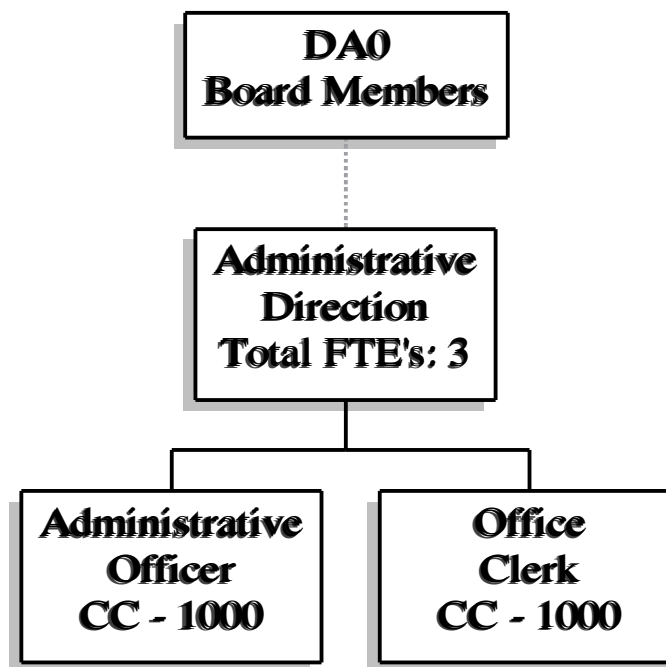
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DA0 Board of Real Property Assessments and Appeals	300

## Agency Overview and Organization

The Board of Real Property Assessments and Appeals (BRPAA) involves the review of real property assessment appeals filed by property owners or their representatives. Hearings are conducted with the property owners and/or representatives and representatives from the Office of Tax and Revenue. All proceedings are recorded and open to the public (except during discussion of confidential information).

Panel members review supporting documentation and hear the evidence presented by both sides and render its decisions accordingly. Occasional inspections and additional research may be required in order for the panel members to complete the deliberation process. Deliberations take place after each hearing, if the time permits, and often time during evening or weekend hours.

The BRPAA consist of 18 board members (all are D.C. residents), appointed for a specified term by the Mayor and confirmed by the District of Columbia Council. Board members must be active members of the District of Columbia Bar with real estate experience, District general or residential licensed real estate appraisers, certified public accountants, mortgage bankers, licensed district real estate brokers, or persons possessing significant real property experience.



## FY 2001 Proposed Operating Budget

The Board of Real Property Assessments and Appeals' Operating Budget is composed of two categories: (1) Personal Services (PS), and (2) Nonpersonal Services (NPS).

Within the PS budget category are several object classes of expenditure such as regular pay, other pay, additional gross pay, and fringe benefits. Within the NPS budget category are several object classes of expenditure such as supplies and materials, utilities, communications, rent, other services and charges, contractual services, subsidies and transfers, equipment and equipment rental, and debt service.

Authorized spending levels present the dollars and related full-time equivalents (FTE) by revenue type. Revenue types include: Local (tax and non-tax revenue not earmarked for a particular purpose); Federal (revenue provided by the federal government to support federally established programs or grants for particular purpose); Private and Other (charitable contributions and fees from fines, etc); and Intra-District (payments for services provided by one District agency to another District agency).

### FY 2001 Proposed Operating Budget

(Dollars in Thousands)

Board of Real Property Assessments and Appeals

Object Class	FY 1999 Unaudited	Budget FY 2000	Proposed FY 2001	Variance
Regular Pay -Cont. Full Time	85	87	117	30
Regular Pay - Other	14	0	0	0
Fringe Benefits	16	13	18	5
Subtotal for: Personal Services (PS)	114	100	135	36
Supplies and Materials	5	7	7	0
Utilities	7	11	9	-2
Telephone, Telegraph, Telegram	4	4	4	-1
Other Services and Charges	83	148	125	-23
Contractual Services - Other	0	1	1	0
Equipment and Equipment Rental	7	20	20	0
Subtotal for: Nonpersonal Services (NPS)	106	191	165	-26
Total Expenditures:	220	291	300	9

#### Authorized Spending Levels by Revenue Type:

	FTEs	Dollars	FTEs	Dollars	FTEs	Dollars	FTEs	Dollars
Local	3	220	3	291	3	300	0	9
Total:	3	220	3	291	3	300	0	9

## Agency Funding Summary

The proposed FY 2001 operating budget *for all funding sources* is \$300,098, an increase of \$9,290 or 3.2 percent over the FY 2000 approved budget. The Board of Real Property Assessments and Appeals receives funding from local sources.

- **Local.** The proposed *local* budget is \$300,098, an increase of \$9,290. Of this increase, \$35,303 is an increase in personal services, and \$26,380 is a decrease in non-personal services. and three full-time positions

The change in personal services is comprised of:

- \$7,659 increase for the 6 percent pay raise for non-union employees
- \$27,644 increase to account for an FTE that the agency needs to fund during FY 2001. This FTE will be funded through a redirection from nonpersonal services.

The change in nonpersonal services is comprised of:

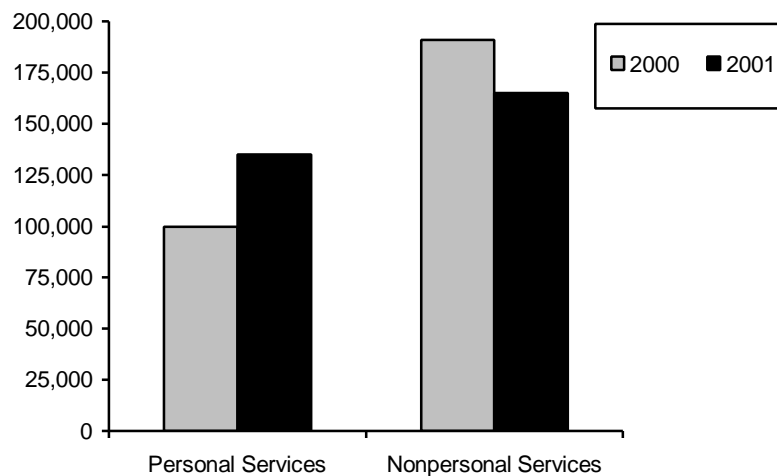
- (\$2,113) decrease for utility costs based on OPM estimates
- (\$837) decrease for rent costs based on OPM estimates
- \$4,214 increase for security costs based on OPM estimates
- (\$27,644) decrease for a redirection from nonpersonal services to fund an approved FTE. The agency is going to submit a reprogramming request during FY 2000

**Figure 1**

### **FY 2001 Proposed Budget Includes an Increase for PS and a Decrease for NPS**

*Personal Services increased by 35.8 percent, from \$100,000 in FY 2000 to \$135,000, in FY 2001.*

*Nonpersonal services decreased by 13.8 percent, from \$191,000 to \$165,000, in FY 2001.*



## Occupational Classification Codes (OCC)

Occupational Classification Codes (OCC) are used by federal agencies like the Bureau of Labor and Census Bureau, as a way of classifying workers into eight occupational major categories for the purpose of collecting, calculating, or disseminating data. The Board of Real Property Assessments and Appeals workforce is divided among two occupational classification codes.

## Agency FTEs by Occupational Classification Code

OC Code	FTEs in FY 2001
Official /Administrative	0
Professional	1
Technical	0
Protective Services	0
Paraprofessional	0
Office/Clerical	2
Skill Craft Worker	0
Service Maintenance	0
<b>Total</b>	<b>3</b>

### FTE Analysis

#### Agency FTEs by Occupational Classification Code

*The Board of Real Property Assessments and Appeals has a total of three FTEs, two of which are Office or Clerical FTEs and one of which is professional.*

